



Internal Audit Report

Rawdon

Period Audited: April 2023-March 2024

YEAR 23/24

Objective (Automated)	QUESTIONS	Answer	Recommendations
Proper Bookkeeping	What systems are used - ieScribe/Rialtas/Edge/Excel/Quickbooks etc	Excel	
Proper Bookkeeping	Is cashbook maintained and up to date?	Yes, maintained regularly and kept up to date.	
Proper Bookkeeping	Is cashbook arithmetically correct?	Yes.	
Proper Bookkeeping	Is the cashbook regularly balanced?	Yes. Monthly.	
Proper Bookkeeping	What basis are the accounts made up on - cash or accruals?	Cash	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has the council formally adopted standing orders and financial regulations?	Yes adopted in 2015 and reviewed in 2021.	Standing Orders and Financial Regulations should be reviewed and adopted annually at the Annual Meeting of the Council. The Council should consider the NALC Model Standing Orders and the NALC Model Financial Regulations (these are currently under review and the new version should be available soon).
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has a Responsible financial officer been appointed with specific duties?	Yes	
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Have items or services above the de minimus amount been competitively purchased?	Yes	

A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Has VAT on payments been identified, recorded and reclaimed?	Yes		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Does the Council have General Power of Competence?	Yes. Resolved FC2023/03 that the Council continues to meet GPoC eligibility criteria.		
A) Standing Orders and Financial Regulations adopted and applied; AND B) Payment Controls	Is s137 expenditure separately recorded and within statutory limits?	n/a - General Power of Competence		
Risk Management Arrangements	Does a review of the minutes identify any unusual financial activity?	No		
Risk Management Arrangements	Do minutes record the council carrying out an annual risk assessment?	Yes. Reviewed and adopted by the Council at the March Council meeting.		
Risk Management Arrangements	Is insurance cover appropriate and adequate?	Yes		
Risk Management Arrangements	Are internal financial controls documented and regularly reviewed?	Monthly finance report to Council.		
Risk Management Arrangements	(Burial Authorities only) Is the Council aware of the Ministry of Justice guidance on "Managing the Safety of Burial Ground Memorials"	n/a		
Burial Authority	Has a sample of burials and interments been tested and the relevant paperwork and payments found to be in place?	n/a		
Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes. Line by line report produced and approved by Council.		
Budgetary Controls	Is actual expenditure against the budget regularly reported to the council?	Yes. Monthly finance report.		
Budgetary Controls	Are there any significant unexplained variances from budget?	No, all variances satisfactorily explained.		
Income Controls	Is income properly recorded and promptly banked?	Yes		
Income Controls	Does the precept recorded agree to the Council Tax authority's notification?	Yes		
Income Controls	Are security controls over cash and near-cash adequate and effective?	No cash held.		

Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	No cash held.
Petty Cash Procedures	Is petty cash expenditure reported to each council meeting?	No cash held.
Petty Cash Procedures	Is petty cash reimbursement carried out regularly?	No cash held.
Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes
Payroll Controls	Do salaries paid agree with those approved by the council?	Yes
Payroll Controls	Are other payments to employees reasonable and approved by the council?	Yes
Payroll Controls	Have PAYE/NIC been properly operated by the council as an employer?	Yes
Asset Control	Does the council maintain a register of all material assets owned or in its care?	Yes.
Asset Control	Are the assets and Investments registers up to date?	Yes.
Asset Control	Do asset insurance valuations agree with those in the asset register?	Yes.
Bank Reconciliation	Is there a bank reconciliation for each account?	Yes.
Bank Reconciliation	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes.
Bank Reconciliation	Are there any unexplained balancing entries in any reconciliation?	No.
Bank Reconciliation	Is the value of investments held summarised on the reconciliation?	Yes.
Year End Procedures	Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes. Receipts and Payments.
Year End Procedures	Do accounts agree with the cashbook?	Yes.
Year End Procedures	Is there an audit trail from underlying financial records to the accounts?	Yes.
Year End Procedures	Where appropriate, have debtors and creditors been properly recorded?	n/a
Market Authority	Is the Council are Market Authority and if so please provide a list of regular market traders so we can check their contracts & a rate card for contracted and casual traders	n/a
Facilities	Do you manage any facilities, what systems do you use to record bookings and payments?	n/a
Other Issues	Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry	Yes
Other Issues	What arrangements does the Council have for the back up of computer files?	Backed up to One Drive.
Other Issues	Does the Council have responsibility for any Trust Funds or Charities? If so, are they independently examined?	n/a
Other Issues	Any other issues that are worthy of reporting.	0
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